

Idaho Legislative Audits
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Idaho Women's Commission

Management Report on Internal Control

Issued: February 9, 2006
Fiscal Year: 2003, 2004 and 2005



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO WOMEN'S COMMISSION

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the Idaho Women's Commission's internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Commission's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Commission's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report, nor in the prior audit report.

AGENCY RESPONSE. The Commission has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Commission is funded by an appropriation from the State General Fund, donations, and contributions. Approximately one-half of the funds are used to pay the salary of the part-time director. The remaining funds are used for expenses related to the publication of *Idaho Laws – A guide for Women and Families*, commissioners' travel, and other miscellaneous expenditures. Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented here.

IDAHO WOMEN'S COMMISSION – FINANCIAL SUMMARY

	FY 2003	FY 2004	FY 2005
<u>General Fund</u>			
Appropriation	\$38,200	\$37,700	\$39,100
Receipts	<u>150</u>	<u>0</u>	<u>0</u>
Total Available	\$38,350	\$37,700	\$39,100
 Disbursements			
Personnel Costs	24,931	17,120	29,108
Operating Expenditures	7,402	12,673	9,071
Capital Outlay	<u>0</u>	<u>1,758</u>	<u>0</u>
Total Disbursements	<u>\$32,333</u>	<u>\$31,551</u>	<u>\$38,179</u>
 Ending Appropriation	<u>\$6,017</u>	<u>\$6,149</u>	<u>\$921</u>
 <u>Federal Fund</u>			
Beginning Cash Balance	\$1,156	\$0	\$0
Transfers to Miscellaneous Revenue Funds	<u>(1,156)</u>	<u>0</u>	<u>0</u>
Ending Cash Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <u>Miscellaneous Revenue Fund</u>			
Beginning Cash Balance	\$2,310	\$3,632	\$3,658
Receipts	286	1,590	1,320
Disbursements	(120)	(1,564)	(1,600)
Transfer in	<u>1,156</u>	<u>0</u>	<u>0</u>
Ending Cash Balance	<u>\$3,632</u>	<u>\$3,658</u>	<u>\$3,378</u>

The Commission, after discussion with the federal granting agency, determined that the cash balance in the Federal Fund could be used to reimburse expenditures from the Miscellaneous Revenue Fund. This money was transferred in fiscal year 2003.

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Idaho Women's Commission and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Terri Bogert, and the staff of the Department of Administration.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

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Eugene Sparks, CPA, CGFM, Managing Auditor

Report IC19205

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.